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	CHAPTER IVB	SUBJECT: RECORD RETENTION	INDEX: 1 OF 6
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Record Retention: Article 10, Subtitle 6, of the State Government Article of the Maryland Annotated Code and COMAR Title 14, Subtitle 18, require every State, county or local government agency to develop a program to efficiently manage its records. This includes the establishment and/or regular revision of records retention and disposition schedules. Frederick County Government Records Retention and Disposal Schedule (Policy No. 09-03 dated September 17, 2009, Appendix B) established the record retention policy, procedures and guidelines for use in the disposition and disposal of the records of Frederick County Government in accordance with administrative, legal, fiscal and historical value to government operations.

On September 1, 2009, the Board of County Commissioners adopted the initial record retention and disposal schedule attached to Resolution 09-24 (Appendix B, along with the Memorandum on Records Retention and Disposal Policy No. 09-03). The records retention and disposal schedule will be submitted to the Maryland State Archivist for approval. In addition, a retention and disposal schedule specifically related to audit master logs, IIAA meeting audio tapes, audit peer review workpapers, audit and investigative workpapers, and audit, investigative and peer review reports has been submitted to the County Manager. The Division's Administrative Coordinator, under the direction of the Director of Internal Audit, will comply with the County and Division's retention and disposal schedule once approval from the Maryland State Archivist is obtained.

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Public Access to Records: Internal Audit Division records are subject to Maryland's Public Information Act ("PIA"), which gives the public the right to access government records without unnecessary cost and delay. The PIA is found in the State Government Article ("SG"), §§10-611. <http://www.oag.state.md.us/Opengov/pia.htm>

Upon issuance, Internal Audit Division reports¹ and working papers become public information, unless they involve privileged or confidential information, or inspection is contrary to State law, a Federal law or regulation, court rules or an order of the court, as stated in the PIA. Required denials are included in SG §§10-615, §§10-616, and §§10-617. A determination as to whether particular records qualify under any of these exemptions must be made on a case-by-case basis only after review of the specific statutory language for each exemption. The statute contains detailed qualification requirements and limitations on the application of each exemption.

A determination as to whether any of the exemptions apply should be made only after consultation with the County Attorney's Office. The Internal Audit Division shall also consult with the Interagency Internal Audit Authority (IIAA) when there is uncertainty about providing the requested information.


The County Attorney's Office has provided the following guidance for handling PIA requests.

➤ Application and Definitions

The PIA applies to documents made or received by the Frederick County Government in connection with the transaction of public business. This includes all units and instrumentalities of the County government.

The term "public record" is broadly defined. It includes not only printed documents, but also includes photographs, films, recordings, tapes, computerized records, maps, drawings and any copy of a printed record. Both printed and electronically stored versions of e-mail messages are included in the definition. Although there may be some exceptions, the Internal Audit Division shall generally assume that documents, including e-mail messages, will be considered public records and open to the public for inspection. The PIA applies to records the Internal Audit Division receives as well as to those sent to others and only applies to documents already in existence when the request is made.

¹ Unless reports contain privileged or confidential information, they are placed on the Internal Audit Division's website upon issuance at <http://www.co.frederick.md.us/index.asp?nid=1191> and can be viewed by the public.

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➤ Time Requirements for Compliance

If a record is readily available and there is no doubt about its status as a disclosable public record, the PIA calls for the record to be produced immediately. When additional time is required to locate records and assess their status under the PIA, the records are to be provided within a reasonable period of time, not to exceed thirty days. If the applicant consents, the time for a response may be extended for up to an additional 30 days.

➤ Suggested Process to Follow When a Request is Made

Simple Requests: If it is clear that the record qualifies as a public record and there is no question about whether the record is subject to disclosure under the PIA, the record may be provided directly to the person making the request, upon approval of the Internal Audit Division Director. There is no need to require that this type of request be put in writing. The Internal Audit Division shall apply the following standards to determine whether a request is a simple one that can be responded to directly:


1. Can the records be provided in less than 2 hours?
2. Is the scope of the request clear?
3. Are the records maintained exclusively by the Internal Audit Division?
4. Are the records clearly not privileged or confidential?

Note: The answer to all of these questions must be “yes” in order to treat this as a simple request.

The Internal Audit Division shall maintain a record of what was requested and provided, to whom, by whom, and the date.

All Other Requests: If it is not clear that the record qualifies as a public record, the Internal Audit Division shall ask the applicant to submit a written request to the Internal Audit Division Director. Upon receipt, the request shall be promptly delivered to the Office of the County Attorney, who will provide an acknowledgement to the applicant.

The Internal Audit Division Director shall then determine what Division records are covered by the request and shall notify the Office of the County Attorney how long it will take to collect and provide those records to them. When the records are provided to the Office of the County Attorney, the Internal Audit Division Director shall let the office know of any concerns about making the records public.

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The Office of County Attorney then either contacts the applicant to come in and inspect the records or forwards copies of the records provided. If an inspection is scheduled, the applicant is given the opportunity to identify those records that he or she wants to have copied. After this takes place, the records will be returned to the Internal Audit Division.

Recovery of Costs Incurred: The County has the right to charge a reasonable amount for any copies made. The County's policy is to charge \$0.25 per page for a standard-sized black and white copy.

The County also has the right to charge a reasonable fee for the time that it takes to identify records and prepare them for inspection and copying. The PIA does not permit the County to charge for the first two hours of response time. The fee charged is normally based on the hourly rate of pay of the person who will be performing the work.

If the Internal Audit Division estimates that it will take more than two hours to identify the records and forward them for review, the Division shall notify the Office of County Attorney before the work is done. This gives the Office of County Attorney the opportunity to contact the applicant before the expense is incurred, provide an estimate of the costs involved, and ask for payment of the estimated costs before any additional work is performed. In order to prepare the estimate, the Internal Audit Division shall provide the Office of County Attorney with the anticipated number of hours that will be required as well as the hourly rate to be applied.

The County may waive any fee or cost it is allowed to collect if the applicant asks for a waiver and it is determined that a waiver would be in the public interest. Factors to be considered by the Office of County Attorney when reviewing a request for a fee waiver include the benefit, if any, to the public in making the records available and the potential for the disclosure to contribute to public understanding of governmental operations or activities.


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Personnel Rules: The Internal Audit Division is required to follow Frederick County Personnel Rules, amended October 3, 2013, for personnel matters. New employees to the Internal Audit Division are provided these rules by the Human Resources Division. The Division Director is responsible for ensuring compliance with such procedures, and working with the Human Resources Division, as necessary.

Specific chapters contained in the rules are as follows:

Chapter I General Provisions
 Chapter II Classification Plan
 Chapter III Compensation Plan
 Chapter IV Types of Employees and Applicable Benefits
 Chapter V Employee Performance Evaluations/Pay for Performance
 Chapter VI Disciplinary Action
 Chapter VII Separations
 Chapter VIII Abolishment of Divisions, Sections of Divisions or Positions; Merger of Divisions or Sections of Divisions into New Divisions; Transfer of Position from One Division to Another Division; Inter-Division Transfers; Reclassification; Reinstatement
 Chapter IX Appeals Procedure
 Chapter X Attendance, Holidays and Leave
 Chapter XI Miscellaneous Insurance and Benefits
 Chapter XII Employee Educational Program

The County's Ethics Ordinance is also contained in the Personnel Rules. (See Chapter IIB, Ethical Principles, in this Audit Manual)

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Time Reporting: Internal Audit Division staff, including the Audit Director shall record time spent on audits and other assignments on a daily basis in the Project Tracking System. The time tracked should match the employees time sheet.

Tracking of actual time spent is needed to:

- Report to the IIAA on time spent versus time budgeted on each assignment,
- Manage the assignment and allocate additional hours, if justified,
- Evaluate staff's ability to meet established budgets and deadlines,
- Allocate available time in the annual work plan to start other assignments,
- Estimate time needed for future assignments
- Incorporate proper internal controls and monitoring, and
- Provide peer reviewers with the amount of time spent on each assignment.

It is expected that there may be some indirect time charged, other than annual or sick leave and training. However, the Audit Director, and staff shall ensure that indirect time is kept to a minimum to ensure that staff time is used effectively on specific audits and assignments.

To ensure that downtime is minimized between assignments, as stated in Chapter IIIC, Initiating the Audit, auditors are expected to prepare the Audit Announcement Memorandum for the next assignment and attach an Audit Questionnaire for the Director's approval and signature at least two weeks prior to beginning the audit.

As stated in Chapter IVC, Personnel, the Internal Audit Division is required to follow Frederick County Personnel Rules, amended October 3, 2013, which includes rules on attendance and leave. It is the Division's policy that staff notify either the Audit Director by 9am, in case of unanticipated absence from work, or if the auditor plans to go to an audit work-site or work from home. The Internal Audit Division office hours are from 8:00 am until 4:00 pm Monday to Friday. The Division will also be flexible with hours when the need arises to make up working hours by allowing work from home, night, holiday or weekend so long as staff and the Audit Director are completely assigned tasks in a timely manner. The Audit Director shall be notified in advance when planning to work flexible hours in order to make up time.

Requests for annual leave shall be made to the Audit Director. It is the division's policy to approve requested leave to the extent possible, as long as it does not adversely impact an assignment. Requests for extended leave of a week or more should be made as far ahead of time as possible, to minimize any disruption to an assignment.